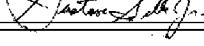


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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on

Date: April 11, 2006

Name: Gustavo Siller, Jr.

Signature: 

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& LIONE**

Our File No. 9281-4746
Client Reference No. N US03001

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Naoya Hasegawa et al.) Examiner: Heinz, Allen J
Serial No. 10/784,014) Art Unit: 2653
Filing Date: February 20, 2004)
For: SPIN VALVE MAGNETORESISTIVE)
ELEMENT HAVING PINNED MAGNETIC)
LAYER COMPOSED OF EPITAXIAL)
LAMINATED FILM HAVING MAGNETIC)
SUBLAYERS AND NANOMAGNETIC)
INTERLAYER)

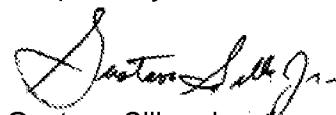
STATUS INQUIRY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicants filed the above-identified application on February 20, 2004, but have not yet received a first Office Action. Please advise the undersigned attorney as to when a first Office Action is expected to issue on this application.

Respectfully submitted,



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